

COUNTY OF YORK, VIRGINIA
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Year Ended June 30, 2005

		<u>Capital Project</u>			
	<u>General</u>	<u>Yorktown Capital Improvements</u>	<u>County Capital</u>	<u>Nonmajor Governmental Funds</u>	<u>Total Governmental Funds</u>
REVENUES					
General property taxes	\$ 66,230,441	\$ -	\$ -	\$ -	\$ 66,230,441
Other local taxes	23,388,472	-	-	-	23,388,472
Intergovernmental revenues:					
From the Federal government	1,570,898	1,922,390	-	3,359,676	6,852,964
From the Commonwealth of Virginia	4,273,602	-	381,603	1,264,481	5,919,686
From local government	-	-	205,821	-	205,821
Permits, fees, and licenses	930,640	-	-	-	930,640
Fines and forfeitures	304,214	-	-	-	304,214
Use of money and property	744,241	6,443	450,751	95,520	1,296,955
Charges for services	2,191,556	-	-	24,912	2,216,468
Miscellaneous	379,478	1,416	-	12,583	393,477
Recovered costs	858,623	-	-	495,494	1,354,117
Total revenues	<u>100,872,165</u>	<u>1,930,249</u>	<u>1,038,175</u>	<u>5,252,666</u>	<u>109,093,255</u>
EXPENDITURES					
Current:					
General government	1,680,539	-	-	-	1,680,539
Judicial services	2,135,782	-	-	7,859	2,143,641
Public safety	19,923,126	-	-	-	19,923,126
Environmental and development services	2,739,985	-	-	-	2,739,985
Finance and planning	7,915,016	-	-	-	7,915,016
Education	36,594,856	-	100,000	-	36,694,856
Human services	1,178,381	-	-	6,437,162	7,615,543
General services	5,322,325	-	-	-	5,322,325
Community services	2,540,703	-	-	-	2,540,703
Non-departmental	1,013,420	-	-	-	1,013,420
Capital outlay	245,479	15,375,564	6,684,930	709,487	23,015,460
Debt service:					
Principal retirement	393,990	-	-	4,211,278	4,605,268
Interest and fiscal charges	268,984	-	-	2,954,055	3,223,039
Total expenditures	<u>81,952,586</u>	<u>15,375,564</u>	<u>6,784,930</u>	<u>14,319,841</u>	<u>118,432,921</u>
Excess (deficiency) of revenues over (under) expenditures	<u>18,919,579</u>	<u>(13,445,315)</u>	<u>(5,746,755)</u>	<u>(9,067,175)</u>	<u>(9,339,666)</u>
OTHER FINANCING SOURCES (USES)					
Insurance recovery	40,170	-	-	-	40,170
Transfers in	-	2,475,000	3,275,000	9,327,669	15,077,669
Transfers out	(16,187,264)	-	(2,425,000)	(53,081)	(18,665,345)
Total other financing sources and uses	<u>(16,147,094)</u>	<u>2,475,000</u>	<u>850,000</u>	<u>9,274,588</u>	<u>(3,547,506)</u>
Net change in fund balances	2,772,485	(10,970,315)	(4,896,755)	207,413	(12,887,172)
Fund balances, beginning of year	33,015,840	2,264,216	19,770,151	1,802,157	56,852,364
Fund balances, end of year	<u>\$ 35,788,325</u>	<u>\$ (8,706,099)</u>	<u>\$ 14,873,396</u>	<u>\$ 2,009,570</u>	<u>\$ 43,965,192</u>

The accompanying notes are an integral part of the basic financial statements.